

APPENDIX B

STANDARD ACCOUNT CODES

A. PURPOSE

This appendix describes standard account codes. The basic coding framework provides orientation to the functional approach employed in all account codes. Detailed coding methodologies and their potential utility to local commands are discussed in conjunction with some coding rules and special procedures that facilitate assignment of expenses that cannot be readily attributed to specific receiving accounts.

B. THE BASIC CODING APPROACH

All activities and associated costs within or relating to a medical treatment facility fall into one of seven FUNCTIONAL CATEGORIES. The system employs an alphabetic coding structure; the functional categories are designated as follows:

- A - Inpatient Care
- B - Ambulatory Care
- C - Dental Care
- D - Ancillary Services
- E - Support Services
- F - Special Programs
- G - Readiness

All account codes contain one of the above letters as the first character ("at the first level").

Each functional category contains one or more summary accounts. Such accounts encompass general areas within each functional category and are described by the second letter of all account codes ("at the second level").

For example, the functional category of Inpatient Care (first level code "A") contains seven summary accounts:

<u>FUNCTIONAL CATEGORY</u>	<u>SUMMARY ACCOUNT</u>	<u>UCA CODE</u>
Inpatient care	Medical Care	A
	Surgical Care	AA
	Obstetrical and Gynecological Care	AB
	Pediatric Care	AC
	Orthopedic Care	AD
	Psychiatric Care	AE
	Family Practice Care	AF
		AG

Summary accounts are further refined into SUBACCOUNTS (work centers), which accumulate the costs incurred by the operations of the work centers. The functional paragraph descriptions in chapter 2 define each subaccount and describe the actual activities of a MTF. In accordance with the hierarchical structure of all account codes, subaccounts appear in the third position of account codes (or "at the third level"). For example see the table on the following page.

<u>FUNCTIONAL CATEGORY</u>	<u>SUMMARY ACCOUNT</u>	<u>WORK CENTER SUBACCOUNT</u>	<u>UCA CODE</u>
Inpatient Care			A
	Medical Care		AA
		Internal Medicine	AAA
		Dermatology	AAD
		Neurology	AAJ

Fourth level codes are available for use in situations determined by the Military Departments. With the exception of cost pools (see subsection D.2., below), fourth' level codes are NOT prescribed as standard by the Department of Defense. The fourth level of codes is provided to enhance the utility and flexibility of the account structure output.

c. CATEGORIES OF EXPENSE ACCOUNTS

As stated, the functional categories summarize all the defined costs incurred in the operation of a fixed military MTF. The system defines two of these functional categories as areas that provide services or support to other accounts for accounting purposes. The two categories providing services or support are intermediate operating expense accounts:

- D - Ancillary Services
- E - Support Services

In the expense assignment process, all intermediate operating expense accounts are fully distributed to final operating expense accounts. The basis for this distribution is the performance factor of each intermediate operating expense account. The number of performance factors must be accumulated for all accounts receiving the benefits of an intermediate operating expense account. After costs are fully assigned, the intermediate operating expense accounts contain zero dollar balances.

D. CODING METHODOLOGIES AND LOCAL ACCOUNTS

This section describes examples of some MEPRS coding conventions and possible local applications of fourth level codes. Fourth level codes are not prescribed by the MEPRS, but rather are available for local management use.

1. Coding Conventions

Occasionally, a MTF will have a clinic or activity that does not fall into a standard subaccount. In such cases, interim, or "Z" codes may be used at the third level. These codes are designed to allow the system to accommodate new specialties while new, permanent codes are established. By convention, accounts that are "Not Elsewhere Classified" are identified with a "Z" at the third level. Use of these codes must be approved at the Service Headquarters level.

2. cost Pools

There are situations in which expenses cannot be assigned to specific accounts but are known to be incurred by a limited number of work centers. For example, Ward 3E may contain several specialties as shown in the following table:

WARD 3E

<u>SPECIALTY</u>	<u>ACCOUNT CODE</u>
General Surgery	ABA
Plastic Surgery	ABI
Urology	ABK

A supply closet on the ward is shared by the specialties. Since the actual use of supplies from the closet cannot be practically determined, a cost pool is set up for the ward. Costs assignable to individual codes are so assigned; costs assignable to the ward but not to the specialties flow into the cost pool. After costs have been assigned to the ward, the cost pool is distributed among the specialties on a reasonable basis. In this case, use the ratio of occupied bed days (OBD) of each specialty to the total OBDS of the ward.

By convention, cost pools are identified by an "X" at the third level followed by a letter. In the example, the cost pool for Ward 3E may be identified by ABXA. Ward 4w, which is primarily a medical ward, may use cost pool AAXA: Ward 4E (also medical) employs AAXB, and so on. This is the only use of the letter "X" at the third level.

Workload may not be assigned to cost pools by ancillary service except for ward and clinic issues by Central Sterile Supply and/or Materiel Service and Pharmacy.

3. Example of Local Application of Fourth Level Codes--Remote Facilities

Use of fourth level codes is determined and approved at the Service Headquarters level. The command of those medical facilities with remote facilities may desire to separate activities at the primary medical facility from those of a remote facility. For example, it is likely that both the primary medical facility and the remote facility shall have primary care clinics (code BHA) . If the local command of the medical facility wishes to separate the cost of operating BHA at the primary medical facility from BHA at a remote facility, fourth level codes may be employed. For example:

BHAA - Primary MTF Primary Care Clinic

BHAB - Remote Facility Primary Care Clinic

Fourth level "P" codes are used to capture data pertaining to the Partnership Program; i.e., non-government civilian providers. The partnership providers provide care to CHAMPUS beneficiaries usually in the MTF and with the support of MTF resources. The partnership providers are funded through CHAMPUS .

E. LIST OF STANDARD ACCOUNT CODES

The standard account codes are listed on the following pages. Except for changes made by the Department of Defense, these codes MAY NOT BE ALTERED OR ADDED TO ON THE FIRST, SECOND, OR THIRD LEVELS. The only exceptions to this rule are X Codes (cost pools) that may be created locally.

TABLE B-1

STANDARD ACCOUNT CODES

<u>FUNCTL CATEGORY</u>	<u>SUMM ACCT</u>	<u>SUBACCT WORK CTR</u>	<u>TITLE</u>	<u>PERFORMANCE FACTOR</u>
A			INPATIENT CARE	
	AA		MEDICAL CARE	
		AAA	INTERNAL MEDICINE	OBD
		AAB	CARDIOLOGY	OBD
***		AAc	CORONARY CARE UNIT	OBD
		AAD	DERMATOLOGY	OBD
		AAE	ENDOCRINOLOGY	OBD
		AAF	GASTROENTEROLOGY	OBD
		AAG	HEMATOLOGY	OBD
***		AAH	MEDICAL INTENSIVE CARE UNIT	OBD
		AAI	NEPHROLOGY	OBD
		AAJ	NEUROLOGY	OBD
		AAK	ONCOLOGY	OBD
		AAL	PULMONARY/UPPER RESPIRATORY DISEASE	OBD
		AAM	RHEUMATOLOGY	OBD
		AAN	PHYSICAL MEDICINE	OBD
		AAo	CLINICAL IMMUNOLOGY	OBD
		AAP	HIV III (AIDS)	OBD
		AAQ	BONE MARROW TRANSPLANT	OBD
		AAR	INFECTIOUS DISEASE	OBD
		AAs	ALLERGY	OBD
		AAX	COST POOLS	
		AAz	MEDICAL CARE NOT ELSEWHERE CLSFD	OBD
	AB		SURGICAL CARE	
		ABA	GENERAL SURGERY	OBD
		ABB	CARDIOVASCULAR AND THORACIC SURGERY	OBD
***		ABC	SURGICAL INTENSIVE CARE UNIT	OBD
		ABD	NEUROSURGERY	OBD
		ABE	OPHTHALMOLOGY	OBD
		ABF	ORAL SURGERY	OBD
		ABG	OTOLARYNGOLOGY	OBD
		ABH	PEDIATRIC SURGERY	OBD
		ABI	PLASTIC SURGERY	OBD
		ABJ	PROCTOLOGY	OBD
		ABK	UROLOGY	OBD
		ABL	ORGAN TRANSPLANT	OBD
		ABM	BURN UNIT	OBD

*** Valid in CHCS only.

<u>FUNCTL CATEGORY</u>	<u>SUMM ACCT</u>	<u>SUBACCT WORK CTR</u>	<u>TITLE</u>	<u>PERFORMANCE FACTOR</u>
		ABN	PERIPHERAL VASCULAR SURGERY	OBD
		ABx	COST POOLS	
		ABz	SURGICAL CARE NOT ELSEWHERE CLSFD	OBD
	AC		OBSTETRICAL AND GYNECOLOGICAL CARE	
		ACA	GYNECOLOGY	OBD
		ACB	OBSTETRICS	OBD
		ACX	COST POOLS	
		ACZ	OB/GYN CARE NOT ELSEWHERE CLSFD	
	AD		PEDIATRIC CARE	
		ADA	PEDIATRICS	OBD
		ADB	NEWBORN NURSERY	BASSINET DAY
***		ADc	NEONATAL INTENSIVE CARE UNIT	BASSINET DAY
		ADD	ADOLESCENT PEDIATRICS	OBD
***		ADE	PEDIATRIC INTENSIVE CARE UNIT	OBD
		ADx	COST POOLS	
		ADz	PEDIATRIC CARE NOT ELSEWHERE CLSFD	OBD
	AE		ORTHOPEDIC CARE	
		AEA	ORTHOPEDICS	OBD
		AEB	PODIATRY	OBD
		AEC	HAND SURGERY	OBD
		AEX	COST POOLS	
		AEZ	ORTHOPEDIC CARE NOT ELSEWHERE CLSFD	OBD
	AF		PSYCHIATRIC "CARE	
		AFA	PSYCHIATRIC	OBD
		AFB	SUBSTANCE ABUSE REHABILITATION	OBD
		AFX	COST POOLS	
		AFZ	PSYCH CARE NOT ELSEWHERE CLASSIFIED	OBD
	AG		FAMILY PRACTICE CARE	
		AGA	FAMILY PRACTICE MEDICINE	OBD
		AGB	FAMILY PRACTICE SURGERY	OBD
		AGC	FAMILY PRACTICE OBSTETRICS	OBD
		AGD	FAMILY PRACTICE PEDIATRICS	OBD
		AGE	FAMILY PRACTICE GYNECOLOGY	OBD
		AGF	FAMILY PRACTICE PSYCHIATRY	OBD
		AGG	FAMILY PRACTICE ORTHOPEDICS	OBD
		AGH	FAMILY PRACTICE NEWBORN NURSERY	BASSINET DAY

*** Valid in CHCS only.

<u>FUNCTL CATEGORY</u>	<u>SUMM ACCT</u>	<u>SUBACCT WORK CTR</u>	<u>TITLE</u>	<u>PERFORMANCE FACTOR</u>
		AGX	COST POOLS	
		AGZ	FAN PRACT NOT ELSEWHERE CLSFD	OBD
			AMBULATORY CARE	
	BA		MEDICAL CARE	
		BAA	INTERNAL MEDICINE CLINIC	VISITS
		BAB	ALLERGY CLINIC	VISITS
		BAC	CARDIOLOGY CLINIC	VISITS
		BAE	DIABETIC CLINIC	VISITS
		BAF	ENDOCRINOLOGY (METABOLISM) CLINIC	VISITS
		BAG	GASTROENTEROLOGY CLINIC	VISITS
		BAH	HEMATOLOGY CLINIC	VISITS
		BAI	HYPERTENSION CLINIC	VISITS
		BAJ	NEPHROLOGY CLINIC	VISITS
		BAK	NEUROLOGY CLINIC	VISITS
		BAL	OUTPATIENT NUTRITION CLINIC	VISITS
		BAM	ONCOLOGY CLINIC	VISITS
		BAN	PULMONARY DISEASE CLINIC	VISITS
		BAO	RHEUMATOLOGY CLINIC	VISITS
		BAP	DERMATOLOGY CLINIC	VISITS
		BAQ	INFECTIOUS DISEASE CLINIC	VISITS
		BAR	PHYSICAL MEDICINE CLINIC	VISITS
		BAX	COST POOLS	
		BAZ	MEDICAL CARE NOT ELSEWHERE CLSFD	VISITS
	BB		SURGICAL CARE	
		BBA	GENERAL SURGERY CLINIC	VISITS
		BBB	CARDIOVASCULAR & THORACIC SURGERY CLINIC	VISITS
		BBC	NEUROSURGERY CLINIC	VISITS
		BBD	OPHTHALMOLOGY CLINIC	VISITS
		BBE	ORGAN TRANSPLANT CLINIC	VISITS
		BBF	OTOLARYNGOLOGY CLINIC	VISITS
		BBG	PLASTIC SURGERY CLINIC	VISITS
		BBH	PROCTOLOGY CLINIC	VISITS
		BBI	UROLOGY CLINIC	VISITS
		BBJ	PEDIATRIC SURGERY CLINIC	VISITS
		BBX	COST POOLS	
		BBZ	SURGICAL CARE NOT ELSEWHERE CLSFD	VISITS
	BC		OBSTETRICAL AND GYNECOLOGICAL CARE	
		BCA	FAMILY PLANNING CLINIC	VISITS

<u>FUNCTL CATEGORY</u>	<u>SUMM ACCT</u>	<u>SUBACCT WORK CTR</u>	<u>TITLE</u>	<u>PERFORMANCE FACTOR</u>
		BCB	GYNECOLOGY CLINIC	VISITS
		BCC	OBSTETRICS CLINIC	VISITS
		BCX	COST POOLS	
		BCZ	OB/GYN CARE NOT ELSEWHERE CLSFD	VISITS
	BD		PEDIATRIC CARE	
		BDA	PEDIATRIC CLINIC	VISITS
		BDB	ADOLESCENT CLINIC	VISITS
		BDC	WELL-BABY CLINIC	VISITS
		BDX	COST POOLS	
		BDZ	PEDIATRIC CARE NOT ELSEWHERE CLSFD	VISITS
	BE		ORTHOPEDIC CARE	
		BEA	ORTHOPEDIC CLINIC	VISITS
		BEB	CAST CLINIC	VISITS
		BEC	HAND SURGERY CLINIC	VISITS
		BEE	ORTHOTIC LABORATORY	VISITS
		BEF	PODIATRY CLINIC	VISITS
		BEX	COST POOLS	
		BEZ	ORTHOPEDIC CARE NOT ELSEWHERE CLSFD	VISITS
	BF		PSYCHIATRIC/MENTAL HEALTH CARE	
		BFA	PSYCHIATRY CLINIC	VISITS
		BFB	PSYCHOLOGY CLINIC	VISITS
		BFC	CHILD GUIDANCE CLINIC	VISITS
		BFD	MENTAL HEALTH CLINIC	VISITS
		BFE	SOCIAL WORK CLINIC	VISITS
		BFF	SUBSTANCE ABUSE CLINIC	VISITS
		BFX	COST POOLS	
		BFZ	PSYCH CARE NOT ELSEWHERE CLSFD	VISITS
	BG		FAMILY PRACTICE CARE	
		BGA	FAMILY PRACTICE CLINIC	VISITS
		BGX	COST POOLS	
		BGZ	FAN PRAC CARE NOT ELSEWHERE CLSFD	VISITS
	BH		PRIMARY MEDICAL CARE	
		BHA	PRIMARY CARE CLINICS	VISITS
		BHB	MEDICAL EXAMINATION CLINIC	VISITS
		BHC	OPTOMETRY CLINIC	VISITS
		BHD	AUDIOLOGY CLINIC	VISITS
		BHE	SPEECH PATHOLOGY CLINIC	VISITS

<u>FUNCTL CATEGORY</u>	<u>SUMM ACCT</u>	<u>SUBACCT WORK CTR</u>	<u>TITLE</u>	<u>PERFORMANCE FACTOR</u>
		BHF	COMMUNITY HEALTH CLINIC	VISITS
		BHG	OCCUPATIONAL HEALTH CLINIC	VISITS
		BHH	PRIMUS/NAVCARE CLINIC	VISITS
		BHI	IMMEDIATE CARE CLINIC	VISITS
		BHX	COST POOLS	
		BHZ	PRIM MED CARE NOT ELSEWHERE CLSFD	VISITS
	BI		EMERGENCY MEDICAL CARE	
		BIA	EMERGENCY MEDICAL CLINIC	VISITS
		BIX	COST POOLS	
		BIZ	EMERG NED CARE NOT ELSEWHERE CLSFD	VISITS
	BJ		FLIGHT MEDICINE CARE	
		BJA	FLIGHT MEDICINE CLINIC	VISITS
		BJx	COST POOLS	
		BJZ	FLIGHT MED CARE NOT ELSEWHERE CLSFD	VISITS
	BK		UNDERSEAS MEDICINE CARE	
		BKA	UNDERSEAS MEDICINE CLINIC	VISITS
		BKX	COST POOLS	
		BKZ	UNDERSEAS CARE NOT ELSEWHERE CLSFD	VISITS
	BL		REHAB AMBULATORY SERVICES	
		BLA	PHYSICAL THERAPY CLINIC	VISITS
		BLB	OCCUPATIONAL THERAPY CLINIC	VISITS
		BLC	NEUROMUSCULOSKELETAL SRCN CLINIC	VISITS
		BLX	COST POOLS	
		BLZ	REHAB AMBL SVC NOT ELSEWHERE CLSFD	VISITS
C			DENTAL CARE	
	CA		DENTAL SERVICES	
		CAA	DENTAL CARE	WEIGHTED PROCEDURES
		CAX	COST POOLS	
		CAZ	DENTAL SVC CARE NOT ELSEWHERE CLSFD	WEIGHTED PROCEDURES
	CB		DENTAL PROSTHETICS	
		CBA	DENTAL PROSTHETICS LABORATORY	WEIGHTED PROCEDURES
		CBX	COST POOLS	
		CBZ	DENTAL PROST NOT ELSEWHERE CLSFD	WEIGHTED PROCEDURES

<u>FUNCTL CATEGORY</u>	<u>SUMM ACCT</u>	<u>SUBACCT WORK CTR</u>	<u>TITLE</u>	<u>PERFORMANCE FACTOR</u>
D			ANCILLARY SERVICES	
	DA		PHARMACY SERVICE	
		DAA	PHARMACY	WEIGHTED PROCEDURES
		DAX	COST POOLS	
		DAZ	PHARMACY NOT ELSEWHERE CLSFD	WEIGHTED PROCEDURES
	DB		PATHOLOGY	
		DBA	CLINICAL PATHOLOGY	WEIGHTED PROCEDURES
		DBB	ANATOMICAL PATHOLOGY	WEIGHTED PROCEDURES
		DBC	BLOOD BANK	WEIGHTED PROCEDURES
		DBX	COST POOLS	
		DBZ	PATHOLOGY NOT ELSEWHERE CLSFD	WEIGHTED PROCEDURES
	Dc		RADIOLOGY	
		DCA	DIAGNOSTIC RADIOLOGY	WEIGHTED PROCEDURES
		DCB	THERAPEUTIC RADIOLOGY	WEIGHTED PROCEDURES
		DCX	COST POOLS	
		Dcz	RADIOLOGY NOT ELSEWHERE CLSFD	WEIGHTED PROCEDURES
	DD		SPECIAL PROCEDURES SERVICES	
		DDA	ELECTROCARDIOGRAPHY	PROCEDURES
		DDB	ELECTROENCEPHALOGRAPHY	PROCEDURES
		DDC	ELECTRONEUROMYOGRAPHY	PROCEDURES
		DDD	PULMONARY FUNCTION	WEIGHTED PROCEDURES
		DDE	CARDIAC CATHETERIZATION	WEIGHTED PROCEDURES
		DDX	COST POOLS	
		DDZ	SPEC PROC SVCS NOT ELSEWHERE CLSFD	WEIGHTED PROCEDURES
	DE		CENT STERILE SUPPLY/MATERIEL SERV	
		DEA	CENTRAL STERILE SUPPLY	HOURS OF SERVICE COST OF SUPPLIES & MINOR PLANT EQUIP ISSUED

<u>FUNCTL</u> <u>CATEGORY</u>	<u>SUMM</u> <u>ACCT</u>	<u>SUBACCT</u> <u>WORX CTR</u>	<u>TITLE</u>	<u>PERFORMANCE</u> <u>FACTOR</u>
		DEB	CENTRAL MATERIEL SERVICE	HOURS OF SERVICE COST OF SUPPLIES & MINOR PLANT EQUIP ISSUED
		DEX	COST POOLS	
		DEZ	CEN SPL/MAT SVC NOT ELSEWHERE CLSFD	HOURS OF SERVICE COST OF SUPPLIES & MINOR PLANT EQUIP ISSUED
	DF		SURGICAL SERVICES	
		DFA	ANESTHESIOLOGY	MINUTES OF SERVICE
		DFB	SURGICAL SUITE	MINUTES OF SERVICE
		DFC	POST ANESTHESIA CARE UNIT	MINUTES OF SERVICE
		DFX	COST POOLS	
		DFZ	SURGICAL SVCS NOT ELSEWHERE CLSFD	MINUTES OF SERVICE
	DG		SAME DAY SERVICES	
		DGA	SAME DAY SURGERY/AMBULATORY PROCEDURE VISIT	MINUTES OF SERVICE
		DGB	HEMODIALYSIS	MINUTES OF SERVICE
		DGC	HYPERBARIC MEDICINE	PATIENT DIVE MINUTES OF SERVICE
		DGD	PERITONEAL DIALYSIS	MINUTES OF SERVICE
		DGx	COST POOLS	
		DGZ	SAME DAY SVC NOT ELSEWHERE CLSFD	MINUTES OF SERVICE
	DH		REHABILITATIVE SERVICES	
		DHA	INHALATION/RESPIRATORY THERAPY	WEIGHTED PROCEDURES
		DHX	COST POOLS	
		DHZ	REHAB SVCS NOT ELSEWHERE CLSFD	WEIGHTED PROCEDURES
	DI		NUCLEAR MEDICINE	
		DIA	NUCLEAR MEDICINE CLINIC	WEIGHTED PROCEDURES
		DIX	COST POOLS	
		DIZ	NUCLEAR MED NOT ELSEWHERE CLSFD	WEIGHTED PROCEDURES

<u>FUNCTL CATEGORY</u>	<u>SUMM ACCT</u>	<u>SUBACCT WORK CTR</u>	<u>TITLE</u>	<u>PERFORMANCE FACTOR</u>
	DJ		INTENSIVE CARE	
		DJA	MEDICAL INTENSIVE CARE UNIT	HOURS OF SERVICE
		DJB	SURGICAL INTENSIVE CARE UNIT	HOURS OF SERVICE
		DJC	CORONARY CARE UNIT	HOURS OF SERVICE
		DJD	NEONATAL INTENSIVE CARE UNIT	HOURS OF SERVICE
		DJE	PEDIATRIC INTENSIVE CARE UNIT	HOURS OF SERVICE
		DJx	COST POOLS	
		DJz	ICU NOT ELSEWHERE CLSFD	HOURS OF SERVICE
E			SUPPORT SERVICES	
	EA		DEPRECIATION	
		EAA	INPATIENT DEPRECIATION	N/A
		EAB	AMBULATORY DEPRECIATION	N/A
		EAc	DENTAL DEPRECIATION	N/A
		EAD	SPECIAL PROGRAMS DEPRECIATION	N/A
		EAE	MEDICAL READINESS DEPRECIATION	N/A
		EAx	COST POOLS	
		EAz	DEPRECIATION NOT ELSEWHERE CLSFD	N/A
	EB		COMMAND, MANAGEMENT , AND ADMINISTRATION	
		EBA	COMMAND	FTES
		EBB	SPECIAL STAFF	FTES
		EBC	ADMINISTRATION	FTES
		EBD	CLINICAL MANAGEMENT	FTES
		EBE	GRADUATE MEDICAL EDUCATION SUPPORT	N/A
		EBF	EDUCATION & TRAINING PROGRAM SUPPORT	N/A
		EBG	PEACETIME DISASTER PREPAREDNESS /RESPONSE	FTES
		EBH	THIRD PARTY COLLECTION ADMINISTRATION	TOTAL CLAIMS BILLED BY WORK CENTER
		EBX	COST POOLS	
		EBZ	CMD , MGMT , ADMIN NOT ELSEWHERE CLSFD	FTES
	EC		SUPPORT SERVICES -NONREIMBURSABLE	
		ECA	PLANT MANAGEMENT-NR	N/A
		ECB	OPERATION OF UTILITIES-NR	N/A
		ECC	MAINTENANCE OF REAL PROP-NR	N/A

<u>FUNCT'L CATEGORY</u>	<u>SUMM ACCT</u>	<u>SUBACCT WORK CTR</u>	<u>TITLE</u>	<u>PERFORMANCE FACTOR</u>
		ECD	MINOR CONSTRUCTION-NR	N/A
		ECE	OTHER ENGINEERING SUPPORT-NR	N/A
		ECF	LEASE OF REAL PROP-NR	N/A
		ECG	TRANSPORTATI ON-NR	N/A
		ECH	FIRE PROTECTION-NR	N/A
		ECI	POLICE PROTECTION-NR	N/A
		ECJ	COMMUNICATIONS-NR	N/A
		ECK	OTHER BASE SUPPORT SERVICE-NR	N/A
		ECX	COST POOLS	
		ECZ	SUPPORT SVC-NR NOT ELSEWHERE CLSFD	N/A
	ED		SUPPORT SERVICES-- FUNDED/REIMBURSABLE	
		EDA	PLANT MANAGENENT-FUNDED	N/A
		EDB	OPERATION OF UTILITIES-FUNDED	N/A
		EDC	MAINTENANCE OF REAL PROPERTY- FUNDED	N/A
		EDD	MINOR CONSTRUCTION-FUNDED	N/A
		EDE	OTHER ENGINEERING SUPPORT-FUNDED	N/A
		EDF	LEASES OF REAL PROPERTY-FUNDED	N/A
		EDG	TRANSPORTATION- FUNDED	N/A
		EDH	FIRE PROTECTION-FUNDED	N/A
		EDI	POLICE PROTECTION-FUNDED	N/A
		EDJ	COMMUNICATIONS -FUNDED	N/A
		EDK	OTHER BASE SUPPORT SERVICES- FUNDED/REIMBURSABLE	N/A
		EDX	COST POOLS	
		EDZ	SUPPORT SVC-F/R NOT ELSEWHERE CLSFD	N/A
	EE		MATERIEL SERVICES	
		EEA	MATERIEL MANAGEMENT SERVICES	COST OF SUPPLIES AND MINOR PLANT EQUIP
		EEX	COST POOLS	
		EEZ	MATERIEL SVCS NOT ELSEWHERE CLSFD	COST OF SUPPLIES AND MINOR PLANT EQUIP
	EF		HOUSEKEEPING	
		EFA	HOUSEKEEPING-IN HOUSE	SQ FT CLEANED
		EFB	HOUSEKEEPING-CONTRACT	SQ FT CLEANED
		EFX	COST POOLS	
		EFZ	HOUSEKEEPING NOT ELSEWHERE CLSFD	SQ FT CLEANED

<u>FUNCTL</u> <u>CATEGORY</u>	<u>S U M M</u> <u>ACCT</u>	<u>SUBACCT</u> <u>WORK CTR</u>	<u>TITLE</u>	<u>PERFORMANCE</u> <u>FACTOR</u>
	EG		BIOMEDICAL EQUIPMENT REPAIR	
		EGA	BIOMEDICAL EQUIP REPAIR-IN HOUSE	HOURS OF SERVICE
		EGB	BIOMEDICAL EQUIP REPAIR-CONTRACT	HOURS OF SERVICE
		EGX	COST POOLS	
		EGZ	BIOMED RPR SVC NOT ELSEWHERE CLSFD	HOURS OF SERVICE
	EH		LAUNDRY SERVICE	
		EHA	LAUNDRY SERVICE-IN HOUSE	LBS PROCESSED
		EBH	LAUNDRY SERVICE-CONTRACT	LBS PROCESSED
		EHX	COST POOLS	
		EHZ	LAUNDRY SVC NOT ELSEWHERE CLSFD	LBS PROCESSED
	EI		NUTRITION MANAGEMENT	
		EIA	PATIENT FOOD OPERATIONS	MEAL DAYS SERVED
		EIB	COMBINED FOOD OPERATIONS	MEAL DAYS SERVED
		EIC	INPATIENT CLINICAL NUTRITION MANAGEMENT	WEIGHTED INPATIENT NUTRITION PROCEDURE
		EIX	COST POOLS	
		EIZ	NUTRITION MANAGEMENT NOT ELSEWHERE CLSFD	MEAL DAYS SERVED
	EJ		INPATIENT CARE ADMINISTRATION	
		EJA	INPATIENT ADMINISTRATION	OBD
		EJX	COST POOLS	
		EJZ	INPAT ADMIN NOT ELSEWHERE CLSFD	OBD
	EK		AMBULATORY CARE ADMINISTRATION	
		EKA	AMBULATORY CARE ADMINISTRATION	OUTPATIENT VISITS
		EKX	COST POOLS	
		EKZ	AMBULATORY CARE ADMN NOT ELSEWHERE CLSFD	OUTPATIENT VISITS
	EL		TRICARE/MANAGED CARE	
		ELA	TRICARE /MANAGED CARE ADMINISTRATION	FTEs
		ELX	COST POOLS	FTEs
		ELZ	TRICARE/ MANAGED CARE ADMIN NOT ELSEWHERE CLSFD	FTEs

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F			SPECIAL PROGRAMS	
	FA		SPECIFIED HEALTH-RELATED PROGRAMS	
		FAA	AREA REFERENCE LABORATORIES	WEIGHTED PROCEDURES
		FAB	AREA DENTAL PROSTHETIC LAB TYPE 1	WEIGHTED PROCEDURES
		FAC	OPHTHALMIC FABRICATION AND REPAIR	SPECTACLES FAB & REPAIR
		FAD	DOD MILITARY BLOOD PROGRAM	WEIGHTED PROCEDURES
		FAF	SCREENING AND TESTING PROGRAM	WEIGHTED PROCEDURES
		FAH	CLINICAL INVESTIGATION PROGRAM	N/A
		FAI	PHYSIOLOGICAL TRAINING/ SUPPORT PRGM	N/A
		FAX	STUDENT EXPENSES/WORK-HOURS	N/A
		FAL	CONTINUING HEALTH EDUCATION	N/A
		FAX	COST POOLS	
		FAZ	SPC HLTH PGMS NOT ELSEWHERE CLSFD	N/A
	FB		PUBLIC HEALTH SERVICES	
		FBB	PREVENTIVE MEDICINE	N/A
		FBC	INDUSTRIAL HYGIENE PROGRAM	N/A
		FBD	RADIATION HEALTH PROGRAM	N/A
		FBE	ENVIRONMENTAL HEALTH PROGRAM	N/A
		FBF	EPIDEMIOLOGY PROGRAM	N/A
		FBI	IMMUNIZATIONS	IMMUNIZATIONS & SCREENING TESTS
		FBJ	EARLY INTERVENTION SERVICES (EIS)	IFSPs
		FBK	MEDICALLY RELATED SERVICES (MRS	IEPs
		FBL	MULTIDISCIPLINARY TEAM SERVICES (MTS)	FTEs
		FBX	COST POOLS	
		FBZ	PUBLIC HLTH SVC NOT ELSEWHERE CLSFD	N/A
	FC		HEALTHCARE SERVICES SUPPORT	
		FCA	MED CARE IN NON-UNIFORMED FACILITIES	N/A
		FCB	GUEST LECTURER AND CONSULTANT PGM	N/A
		FCC	CHAMPUS BENEFICIARY SUPPORT	N/A
		FCD	SUPPORT TO OTHER MILITARY ACTIVITIES	N/A
		FCE	SUPPORT TO OTHER FEDERAL AGENCIES	N/A
		FCF	SUPPORT TO NON-FEDERAL ACTIVITIES	N/A

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		FCG	SUPPORT TO NONMEPRS RPTING MED ACTS	N/A
		FCX	COST POOLS	
		FCZ	HLTH CARE SV SP NOT ELSEWHERE CLSFD	N/A
	FD		MILITARY-UNIQUE MEDICAL ACTIVITIES	
		FDB	BASE OPERATIONS-MEDICAL INSTALLATIONS	N/A
		FDC	NONPATIENT FOOD OPERATIONS	NONPATIENT MEAL DAYS SERVED
		FDD	DECEDENT AFFAIRS	N/A
		FDE	INITIAL OUTFITTING	N/A
		FDF	URGENT MINOR CONSTRUCTION	N/A
		FDG	TDY/TAD ENROUTE TO PCS	N/A
		FDH	MILITARY FUNDED EMERGENCY LEAVE	NUMBER FUNDED
		FDI	INPLACE CONSECUTIVE OVERSEAS TOUR LEAVE	NUMBER FUNDED
		FDX	COST POOLS	
		FDZ	MIL UNQ MED ACT NOT ELSEWHERE CLSFD	N/A
	FE		PATIENT MVMNT & MILITARY PAT ADMIN	
		FEA	PATIENT TRANSPORTATION	HOURS OF SERVICE
		FEB	PATIENT MOVEMENT EXPENSES	N/A
		FEC	TRANSIENT PATIENT CARE	OBD BY TRANSIENT
		FED	MILITARY PATIENT PERSONNEL ADMINISTRATION	N/A
		FEF	AEROMEDICAL STAGING FACILITIES (ASF)	NUMBER MOVEMENTS
		FEX	COST POOLS	
		FEZ	PTNT MVMT/MILTY NOT ELSEWHERE CLSFD	N/A
	FF		VETERINARY SERVICES	
		FFA	DEPUTY CMDR FOR VET SERVICES	FTES
		FFB	COMMISSARY FOOD INSPECTION	WEIGHTED INSPECTIONS
		FFC	TROOP ISSUE SPLY FOOD INSPECTION	WEIGHTED INSPECTIONS
		FFD	SUPPLY POINT FOOD INSPECTION	WEIGHTED INSPECTIONS
		FFE	DEPOT FOOD INSPECTION	WEIGHTED INSPECTIONS

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		FFF	ORIGIN FOOD INSPECTION	WEIGHTED
		FFG	VETERINARY LABORATORY	INSPECTIONS
		FFH	ANIMAL DISEASE PRVNT&CTL FCLTY	WEIGHTED
		FFX	COST POOLS	PROCEDURES
		FFZ	VETERINARY SVCS NOT ELSEWHERE CLSFD	WEIGHTED
				PROCEDURES
G			READINESS	
	GA		DEPLOYMENT PLANNING & ADMINISTRATION	
		GAA	DEPLOYMENT PLANNING & ADMINISTRATION	FTES
		GAB	OTHER READINESS PLANNING & ADMINISTRATION	FTES
		GAX	COST POOLS	
		GAZ	DEPL PLNG & ADM NOT ELSEWHERE CLSFD	FTES
	GB		READINESS EXERCISES	
		GBA	FIELD OR FLEET READINESS EXERCISES	FTES
		GBB	OTHER READINESS EXERCISES	FTES
		GBX	COST POOLS	
		GBZ	READ EXERCISES NOT ELSEWHERE CLSFD	FTES
	GC		READINESS TRAINING	
		GCA	READINESS TRNG CONDUCTED LOCALLY	FTES
		GCB	OTHER READINESS	FTES
		GCX	COST POOLS	
		GC Z	READ TRAINING NOT ELSEWHERE CLSFD	FTES
	GD		UNIT OR PERSONNEL DEPLOYMENT	
		GDA	UNIT OR PERSONNEL DEPLOYMENT	FTES
		GDX	COST POOLS	
		GDZ	UNIT/ PERS DEPL NOT ELSEWHERE CLSFD	FTES
	GE		READINESS LOGISTICS MANAGEMENT	
		GEA	PREPOSITIONED WAR RESERVE	\$ VALUE OF MATERIAL MAINTAINED
		GEB	CONTINGENT PATIENT CARE AREAS	\$ VALUE OF MATERIAL MAINTAINED

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		GEC	CONTINGENCY BLOCKS	\$ VALUE OF MATERIAL MAINTAINED
		GEX	COST POOLS	
		GEZ	READ LOG MGMT NOT ELSEWHERE CLSFD	\$ VALUE OF MATERIAL MAINTAINED
	GF		READINESS PHYSICAL TRAINING	
		GFA	READINESS PHYSICAL TRAINING	FTES
		GFX	COST POOLS	
		GFZ	READ PHYS TRNG NOT ELSEWHERE CLSFD	FTES
	GG		NATL DISASTER MEDICAL SYSTEM	
		GGA	NDMS PLANNING AND ADMINISTRATION	FTES
		GGB	NDMS EXERCISES	FTES
		GGX	COST POOLS	
		GGZ	NAT DIS MED SYS NOT ELSEWHERE CLSFD	FTES
***		XXX	CARDED FOR RECORD ONLY	
***		YYY	ABSENT SICK	

*** Valid in CHCS only.

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